

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re: Brandon Heitmann,

Debtor.

Case No. 24-41956

Chapter 13

Hon. Mark A. Randon

**OBJECTION BY THE UNITED STATES
TO CONFIRMATION OF DEBTOR'S PROPOSED PLAN**

The United States of America, on behalf of the Internal Revenue Service, objects to the confirmation of the debtor's plan ("Plan") for the following reasons:

1. Debtor filed a voluntary petition for protection under Chapter 13 of the Bankruptcy Code on February 29, 2024 and filed this plan on March 18, 2024.
2. The IRS's current proof of claim is in the amount of \$571,056.39, consisting of the following:

Priority Claim:	\$554,368.43
General Unsecured Claim:	\$16,687.96
Total	\$571,056.39

3. **Failure to Properly Treat the Priority Claim.** The United States objects to confirmation because the proposed Chapter 13 plan fails to provide for payment of the priority tax liabilities as stated on the IRS's proof of claim. The IRS's priority claim is currently \$554,368.43 and, to be confirmed, the debtor's Plan must provide for the full payment, in deferred cash payments, of all claims

entitled to priority under 11 U.S.C. § 1322(a)(2).

4. **Failure to File Federal Income Tax Returns.** The debtor was required to have filed the missing tax return(s) before the first date scheduled for the meeting of creditors. The debtor's Plan cannot be confirmed given the unfiled income tax return(s). *See* 11 U.S.C. §§ 1308(a), 1325(a)(9).

5. **Feasibility Not Met.** The proposed Chapter 13 plan also lacks feasibility. A debtor bears the burden of demonstrating all the plan payments will be made. 11 U.S.C. § 1325(a)(6). Based on the debtor's own numbers, when taking into account the claims not properly scheduled, together with those that are properly scheduled, the plan is not feasible. The debtor has no apparent source of funding to make up the shortfall.

WHEREFORE, the United States respectfully requests that this Court deny confirmation of the debtor's Plan for the forgoing reasons and grant such further and additional relief as deemed just and appropriate.

Dated: March 28, 2024

DAWN N. ISON
United States Attorney

/s/ Gregory B. Dickinson
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CERTIFICATE OF SERVICE

I hereby certify that on March 28, 2024, I electronically filed the Objection
By The United States To Confirmation Of Debtor's Proposed Plan using the ECF
System which will send notification of such filings to all counsel of record.

/s/Gregory B. Dickinson

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